

ORDER

Made Under

CONSUMPTION TAX ACT

(Cap. 80:02)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 4 OF THE CONSUMPTION TAX ACT, I HEREBY MAKE THE FOLLOWING ORDER:—

1. (1) This order, which amends the Consumption Tax Order*, may be cited as the Consumption Tax (Amendment) Order 1980. Citation and commencement.
 - (2) Clauses 2, 3 (i), (ii) and (iii) and 4 shall be deemed to have come into operation on 6th May, 1980.
 - (3) Clause 3 (iv) shall be deemed to have come into operation on 8th April, 1980.
2. Clause 2 of the Principal Order is hereby amended by the insertion after the word "customs" of the words "(but excluding those goods exempt from duties of customs in the First Schedule to the Customs Act now taxable by the Consumption Tax Order 1980)". Amendment to Clause 2 of the Principal Order.
3. The Schedule to the Principal Order is hereby amended in the following respects — Amendment of the Schedule.
 - (i) by an increase in the prescribed rate of tax in the third column of 8% ad valorem in respect of the goods of each tariff heading number except —
 - (a) those goods the price whereof is by order under section 5 of the Trade Act specified against the Cap. 91:01

*Cap. 80:02 Subsidiary Legislation

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name of the goods and not those goods the price whereof is arrived at according to a formula based on a percentage of the value as determined under the Customs Act or on the duty paid value;

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- (b) those goods, notwithstanding their being subject to tax, imported by Guyana Mining Enterprise Limited, Guyana Sugar Corporation Limited, Guyana Electricity Corporation and Guyana Liquor Corporation Limited, and only goods for ship-building imported by Guyana National Engineering Corporation Limited;
- (ii) by the addition after tariff heading number 98:11 (in the appropriate numerical order of tariff heading number) in the first and second columns of the particulars specified in the first and second columns respectively of the First Schedule to the Customs Act with the exception of —
 - (a) those goods already mentioned therein;
 - (b) goods mentioned in Part I which are subject to export duties;
 - (c) goods mentioned in Annex 1 to Part 1 which are subject to community rates of export duties;
 - (d) goods mentioned in Annex II to Part 1 which are subject to a flat rate of duty;
 - (e) goods mentioned in item 4 (3) (45) and (46) in Part III B (1) which are granted full exemptions from import duties;
 - (f) goods mentioned in items 4, 5, 8, 9, 12, 13, 15, 17, 18, 19, 20, 21, 25, 26, 28, 29, 31, 32, 36, 37, 39, 40, 42, 43, 44, 48, 49 and 51 in Part III B (2) which are granted full exemptions from import duties;
 - (g) goods mentioned in Part IV which are granted exemptions from export duties;
 - (h) those goods referred to in paragraph (i) (hereof);
- (iii) by the insertion in the third column in respect of the inserted goods of the respective tariff heading numbers of the words "8%", 8% being the ad valorem rate of tax hereby fixed for each of the said goods;
- (iv) by the substitution for the particulars in the respective columns thereto, in relation to the goods bearing tariff

heading Ex. 24.02.2 (cigarettes), of the particulars specified in the respective columns of the Schedule hereto —

SCHEDULE

| Tariff Heading Number | Description of goods | Rate of Tax |
|------------------------------|-----------------------------|--------------------|
| 24.02.2 | Cigarettes | \$28.42 per kg. |

4. The Consumption Tax (Motor Vehicles) (Exemption) Order is hereby repealed. **Repeal of Consumption Tax (Motor Vehicles) (Exemption) Order.**

Made this 6th day of May, 1980.

H. D. Hoyte,
Minister of Finance.